

# **EXHIBIT 10**

**Handwritten Ledgers for 1/31/1991:**

MANUFACTURERS HANOVER		MY	TONY	D A	E	BALANCE	COMMENTS
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E	BALANCE	COMMENTS
3 266,335.00	NW	E+M	500.000.00	0	1/31	(4564939.36)	

MADTSS00255079

BANKERS TRUST		MY	TONY	D A	E	BALANCE	COMMENTS
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E	BALANCE	COMMENTS
192 000.00	MONROE	KALYD	0	0	1/31	(92 644.58)	

MADTSS00255080

**BLMIS Customer Statements:**

**Withdrawals via check**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates Reference(s)
1B0083	AMY JOEL BURGER	1/31/1991	\$ (6,000.00)	CW	CHECK	MF00494601
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (3,000,000.00)	CW	CHECK	MF00495423-29
1L0027	NORMAN F LEVY C/O KONIGSBERG WOLF & CO ATTN: PAUL KONIGSBERG	1/31/1991	\$ (260,335.00)	PW	CHECK	MF00495423-29

Total

\$ (3,266,335.00)

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**Withdrawals via check**

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement Bates References
1M0046	THE RETIREMENT INCOME PLAN FOR EMPLOYEES OF MONROE SYSTEMS FOR BUSINESS INC	3/1/1991	\$ (192,000.00)	CW	CHECK A/O 01/31/91	MF00541871-72

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Handwritten Ledgers for 1/31/1991:

MANUFACTURERS HANOVER		My	Tony	DA	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E	BALANCE	Comments
3266,335.00	-2100,000.00	EW	3	500,000.00	5	1/31 (4564939.36)	

MADTSS00255079

BANKERS TRUST		My	Tony	DA	E	BALANCE	Comments
CHECKS OUT	TRANS	WIRE	DEPOSIT	DEPOSIT	E	BALANCE	Comments
192,000.00	-	KARYO	4	-175,000.00	-	1/31 (92,644.58)	

MADTSS00255080

BLMIS Customer Statements:

Wire transfers

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement BATES Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 200,000.00	CA	CHECK WIRE	MF00494901

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Wire transfers

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement BATES Reference
1A0043	ESTATE OF SOPHIE ASHKENAZI C/O MAURICE G KARYO	1/31/1991	\$ (70,000.00)	CW	CHECK WIRE	MF00494499
1K0015	MAURICE G KARYO	1/31/1991	\$ (105,000.00)	CW	CHECK WIRE	MF00495355
Total			\$ (175,000.00)	4		

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Deposits via check

BLMIS Account Number	BLMIS Account Name	Transaction Date	Amount	Transaction Type	Transaction Description	Customer Statement BATES Reference
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 100,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 50,000.00	CA	CHECK	MF00494901
1E0000	BERNARD L MADOFF E & M INTERIM ACCOUNT C/O MENDEL ENGLER	1/31/1991	\$ 125,000.00	CA	CHECK	MF00494901

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